

ject entirely beyond the jurisdiction of the Federal Government—so also, the power to levy taxes, duties, imposts and excises, expressly given for the purpose of raising *revenue*, cannot be used for the discouragement of importations, for the purpose of promoting manufactures, without a gross and palpable violation of the plain meaning and intent of the federal compact. Acts may be passed on these subjects falsely purporting, on their face, to have been enacted for the purposes of raising revenue and regulating commerce,—but if in truth, they are designed (as the Acts of 1824, 1828, and 1832, *confessedly* and avowedly have been) for an entirely different purpose, viz. for the encouragement and promotion of manufactures—the violation of the Constitution is not less gross, deliberate and palpable, because it assumes the most dangerous of all forms, a *violation by perversion*, the use of a power granted for one purpose, for another and a different purpose, in relation to which, Congress has no power to act at all. On the whole, even from the very brief and imperfect view which we have here taken of this subject, we think we have demonstrated that the protecting system is as GROSS AND PALPABLE A VIOLATION of the CONSTITUTION, according to its true spirit, intent and meaning, as it is unquestionably UNEQUAL, OPPRESSIVE and UNJUST in its bearing upon the great interests of the country, and the several sections of the Union.

But great as are the evils of the American System, fatal as it assuredly must be to the prosperity of a large portion of the Union, and gross as is the violation of the letter and spirit of the Constitution which it perpetrates, the consequences which must inevitably result from the establishment of the pernicious principles on which it is founded, are evils of still greater magnitude. An entire change in the character of the Government is the natural and necessary consequence of the application to the Constitution of those latitudinous rules of construction, from which this system derives its existence, and which must “consolidate the States by degress into one sovereignty; the obvious tendency and inevitable result of which would be to transform the present representative system of the United States into a Monarchy.”*

We fearlessly appeal to all considerate men, whether it be in the nature of things possible, to hold together such a

* Madison's Report.